tax was paid under protest and is recoverable by Petitioner in the event the assessment is declared invalid.

No reply is considered necessary to the remaining portions of the Brief.

Respectfully submitted,

JOHN D. MARSH,
Attorney for Petitioner

WARREN H. YOUNG,
Of Counsel.

APPENDIX

It is stipulated and agreed by and between the respective counsel hereto that the taxes paid for the year 1960-1963 by Petitioner, as mentioned in Points I and II on Page 3 of Respondent's Brief in Opposition, and in the Affidavit attached as an Appendix to the Brief, were paid under protest, and are recoverable by Petitioner in the event the assessment is declared to be invalid.

Respectfully submitted,

JOHN D. MARSH

John D. Marsh
Attorney for Petitioner

FRANCISCO CORNEIRO
Attorney General
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by: DAVID KELSO MCCONNELL
David Kelso McConnell
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